



**STATE OF NEW HAMPSHIRE
DEPARTMENT OF SAFETY
ROAD TOLL BUREAU**
33 HAZEN DRIVE, CONCORD, NH 03305
TELEPHONE: (603) 271-2311
TDD Access: Relay NH 1-800-735-2964

FOR OFFICIAL USE ONLY
OFFICE AUDIT:
By: _____ Date: _____

VERIFICATION
By: _____ Date: _____

**DISTRIBUTOR REPORT
MOTOR FUEL AND AVIATION**

MONTH OF: _____ YEAR: _____

NAME: _____

Report must be postmarked no later than the 20th day of the month following the reporting period.

ADDRESS: _____

Telephone Number: _____

CITY/TOWN: _____

License Number: _____

STATE: _____ ZIP: _____

FEIN: _____

INVENTORIES AND RECEIPTS	AUTOMOTIVE GASOLINE	UNDYED SPECIAL FUEL	AVIATION GASOLINE	JET FUEL
1. Opening Inventory (Include Items In Transit)				
2. Receipts At Locations In NH From Outside NH (Sch. 2)				
3. Receipts At Locations In NH From NH (Sch. 3)				
4. Direct Shipments To Other States (Sch. 4)				
5. Direct Shipments To Customers In NH (Sch. 5)				
6. Inventory Transfers And Adjustments (Sch. 6)				
7. Total Charges				
8. Closing Inventory (Include Items In Transit)				
9. Total Gallons To Be Accounted For (Line 7 Minus Line 8)				

DISTRIBUTION	AUTOMOTIVE GASOLINE	UNDYED SPECIAL FUEL	AVIATION GASOLINE	JET FUEL	
				F.A.R. PART 121 AIR CARRIERS	Private and Commercial
10. Sales Out Of NH (Sch. 10)					
11. Sales To NH Licensed Distributors (Sch. 11)					
12. Sales To US Gov't and It's Agencies (Bulk) (Sch 12)					
13. Sales To Local and State Gov't or It's Agencies (Bulk) (Sch 13)					
14. Gain Or Loss (Indicate Gain as "G" and Deduct)					
15. Total Non-Taxable Distribution (Lines 10 through 14)					
16. Taxable Sales In NH (Sch 16)					
17. Taxable Use (Personal) (Sch 17)					
18. Total Taxable Distribution (Line 16 + Line 17)					
19. Total Gallons To Be Accounted For (Line 19 =Line 9)					

TAX COMPUTATION					
20. Taxable Distribution (Line 18)					
Less: Retail Dealer Sales To:					
21. US Gov't and it's Agencies (Sch. 21)					
22. Local/State Gov't or it's Agencies (Sch. 22)					
23. Adjustments To Prior Reporting Period(s) Adjustments					
24. Results Of Lines 21 Through 23					
25. Net Taxable Gallons (Line 20 +/- Line 24)					
26. TAX RATE PER GALLON					
27. TAX DUE BY PRODUCT (LINE 25 XLINE 26)					
NET DUE (TOTAL OF LINE 27)	\$				

Name: _____ Signature: _____
(Please Print)

Title: _____ Date: _____
(Signed under penalty of unsworn falsification pursuant to RSA 641:3)

MAKE CHECKS PAYABLE TO: STATE OF N.H.-ROAD TOLL BUREAU

STATE OF NEW HAMPSHIRE-MOTOR FUEL AND AVIATION DISTRIBUTOR REPORT INSTRUCTIONS

This form is to be used to report automotive gasoline, undyed special fuel, aviation gasoline and jet fuel transactions. **COMPLETE A SEPARATE SCHEDULE FOR EACH PRODUCT TYPE & REPORT WHOLE GALLONS ONLY!** If there were no transactions for the reporting month, write 'none' on lines 9, 19, and 27. The following items must be completed: The month and year for which the report is filed, the distributor name, NH license number, mailing address, telephone number, signature, and title of authorized person and the date signed.

RSA 259:58 Motor Fuel "Motor Fuel" shall mean all products used in an internal combustion engine for the generation of power to propel motor vehicles or mechanical contrivances on or over the ways of this state."

RSA 259:37-b Gasoline "Gasoline" shall mean all products commonly or commercially known or sold as gasoline, including casinghead and absorption of natural gasoline, regardless of their classification or uses, and any liquid prepared, advertised, offered for sale, or sold for use as or commonly and commercially used as a fuel in internal combustion engines..."

RSA 259:103-a Special Fuel "Special Fuel" shall mean all products, except gasoline, propane, natural gas, or liquified natural gas, used in an internal combustion engine for the generation of power to propel motor vehicles or mechanical contrivances on or over the ways."

RSA 422:34 Airways Toll

I. "There is hereby imposed an airways toll of \$.04 per gallon upon the sale of each gallon of motor fuel or fuel, as defined by RSA 259:58, sold to and used in the propulsion of aircraft. The airways toll shall be subject to the exemptions provided for government sales by RSA 260:32.

II. There is hereby imposed an airways toll of \$.02 per gallon on the sale of each gallon of aviation jet fuel sold and used in the propulsion of aircraft. All aircraft, however, that are certified to operate under part 121 of the rules and regulations of the Federal Aviation Administration shall pay an airways toll of \$.005 per gallon on aviation jet fuel sold and used in the propulsion of aircraft."

INVENTORIES AND RECEIPTS

- LINE 1 Enter the physical quantity of motor fuel and/or aviation fuel gallons contained *in transit & in NH* wholesale bulk storage at month's beginning. This *does not* include any product contained in a facility which is attached to a pump used for 'retail' sale to the public; or product on consignment to a retail dealer or in a retail station.
- LINE 2 Enter only receipts *into NH* wholesale bulk storage *from outside NH* and complete Schedule 2.
- LINE 3 Enter only receipts *into NH* wholesale bulk storage *from NH* and complete Schedule 3.
- LINE 4 Enter only purchases of fuel shipped directly to customers *outside NH* that did not enter your NH wholesale bulk storage and complete Schedule 4.
- LINE 5 Enter only purchases of fuel shipped directly to customers *in NH* that did not enter your NH wholesale bulk storage and complete Schedule 5.
- LINE 6 List any inventory transfers and adjustments (*from NH* wholesale bulk storage) of Undyed Special Fuel and complete Schedule 6.
- LINE 7 Enter total gallons calculated from lines 1 through 6.
- LINE 8 Enter the physical quantity of motor fuel and/or aviation fuel gallons contained *in transit & in NH* wholesale bulk storage at month's end.
- LINE 9 Enter the total gallons calculated from line 7 less line 8.

DISTRIBUTION

- LINE 10 Enter the total sales *out of NH* to another state and complete Schedule 10. (This schedule shall be submitted in duplicate for each state).
- LINE 11 Enter the total sales to NH licensed distributors and complete Schedule 11.
- LINE 12 Enter wholesale bulk sales "...to the United States, it's agencies or instrumentalities; and diplomatic or consular personnel certified by the United States Department of State" and complete Schedule 12.
- LINE 13 Enter wholesale bulk sales "... to the State of New Hampshire or its agencies" and "...to any city, town, county, school district, or village district" and complete Schedule 13.
- LINE 14 Enter gain or loss (only *from NH* wholesale bulk storage). Indicate gain as "G" and deduct.
- LINE 15 Enter total non-taxable sales (add lines 10 through 14).
- LINE 16 Enter total taxable sales *in NH* and complete Schedule 16 (With exception of fuel used in your own equipment).
- LINE 17 Enter fuel used in your own equipment for personal use *from NH* wholesale bulk storage and complete Schedule 17.
- LINE 18 Enter total of lines 16 and 17.
- LINE 19 Enter total of lines 15 and 18 (this must equal the total shown on line 9).

TAX COMPUTATION

- LINE 20 Enter total shown on line 18.
- LINE 21 Enter total "retail" dealer sales to United States Government and it's agencies as defined on line 21 and complete Schedule 21.
- LINE 22 Enter total "retail" dealer sales to the State of NH and it's agencies as defined on line 22 and complete Schedule 22.
- LINE 23 Enter adjustments that may be an addition or a <deduction> to a prior month/year and give written detail. This schedule shall not be used to show the results of a NH audit. (Without detailed explanations, your adjustment(s) may be disallowed.)
- LINE 24 Results of lines 21 through 23.
- LINE 25 Enter net taxable gallons (line 20 +/- line 24)
- LINE 26 This is the current tax rate per gallon.
- LINE 27 Multiply the gallons shown on line 25 by the tax rate on line 26.

RSA 260:38, I Provides that " ... on or before the twentieth day of each calendar month render a return to the department on forms prescribed and furnished by the commissioner. The return shall show the total number of gallons sold and used in the state during the previous calendar month..."

RSA 260:40, I Provides that " When any distributor shall fail to file a monthly report with the department at the time fixed in this subdivision, refuse to submit the data required by RSA 260:38, or fail to pay the amount of road tolls due when they shall be payable, a penalty of 10 percent shall be added to the amount of the road tolls due... Such penalty shall immediately accrue, and thereafter the overdue road tolls and the penalty shall bear interest as specified in RSA 260:40-a."